

Fund Summaries

INTERNAL SERVICE FUNDS

Civic Center Fund
General Services Fund
Fleet Services Fund
Insurance Fund
Employee Benefits Fund



Civic Center Fund Summary

Purpose:

The Civic Center Fund is used to maintain, improve and operate the Civic Center complex, which includes City Hall, Main Library, Lincoln Park, Police headquarters, Fire Station 1 and related parking facilities. Starting in FY 14, all funding and project costs associated with the New Civic Center Project are also accounted for in this fund.

Assumptions for Major Resources:

The ongoing revenue sources to this fund are rental payments from departments, employee parking charges from the departments occupying the facilities and public parking charges. Minor sources of revenue include special events, developer contributions and interest earnings.

	Actual FY 15	Adopted FY 16	Adjusted FY 16	Adopted FY 17
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	304,484	365,000	365,000	365,000
Revenues From Other Agencies	178,807	175,000	3,042,896	-
Charges For Services	-	-	-	-
Other Revenues	(90)	-	7,375,000	175,000
Interfund Services-Charges	11,595,262	10,585,210	10,585,210	8,900,731
Intrafund Services-General Fund Charges	157,301	68,400	68,400	68,400
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	3,170,651	-	23,582,272	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	15,406,414	11,193,610	45,018,778	9,509,131
Uses:				
Expenditures:				
Salaries, Wages and Benefits	2,304,807	2,690,751	2,690,751	1,593,272
Materials, Supplies and Services	7,325,067	3,755,372	44,398,699	3,778,965
Internal Support	1,896,201	1,866,493	1,866,493	1,489,475
Capital Purchases	-	-	-	-
Debt Service	2,561,188	2,568,188	2,568,188	2,574,073
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	14,087,265	10,880,804	51,524,131	9,435,785
Net Increase/(Decrease) in Funds Avail.	1,319,150	312,806	(6,505,353)	73,346
Beginning Funds Available*	5,395,840	6,714,990	6,714,990	209,637
Ending Funds Available	6,714,990	7,027,796	209,637	282,983

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 15 Beginning Funds Available listed above may not match the amount cited in the FY 16 Adopted Budget Book.

General Services Fund Summary

Purpose:

The General Services Fund is used to account for the deployment, operation, maintenance and replacement of the City's information and communications systems. This fund includes the cost for hardware and software for these systems as well as a variety of supporting services related to technology including equipment installation, maintenance, help desk support, business information services, voice, data and wireless networks, radio communications, surveillance camera infrastructure, and central data center. It also includes the management of the City's LBTv cable channel and cable franchise agreement, as well as mail, messenger and reprographics services.

Assumptions for Major Resources:

The primary revenue source for the General Services Fund is internal charges to City Departments, which account for over 85 percent of total revenues. This cost recovery model is intended to allocate 100 percent of eligible costs to provide services to City departments. FY 17 includes budget enhancements to implement technology initiatives, including cyber security, the GIS hub, ePlan Check, document imaging and other infrastructure improvements.

	Actual FY 15	Adopted FY 16	Adjusted FY 16	Adopted FY 17
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	4,991,386	4,120,000	4,120,000	4,120,000
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	68,492	-	-	-
Revenues From Other Agencies	1,202,545	1,075,000	1,075,000	1,075,000
Charges For Services	-	-	-	-
Other Revenues	(83,015)	-	-	-
Interfund Services-Charges	34,728,236	35,759,200	36,159,200	35,833,080
Intrafund Services-General Fund Charges	44,195	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	9,164,725	7,324,836	7,460,114	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	50,116,563	48,279,036	48,814,314	41,028,080
Uses:				
Expenditures:				
Salaries, Wages and Benefits	15,704,086	18,758,329	18,758,329	19,572,052
Materials, Supplies and Services	17,169,531	21,790,843	22,523,713	14,421,676
Internal Support	1,956,430	2,005,769	2,005,769	1,855,504
Capital Purchases	-	1,108,968	608,968	974,968
Debt Service	1,091,864	1,176,977	1,176,977	1,199,436
Transfers Between Funds	3,745,000	3,745,000	4,245,000	3,745,000
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	39,666,911	48,585,886	49,318,756	41,768,636
Net Increase/(Decrease) in Funds Avail.	10,449,652	(306,850)	(504,442)	(740,556)
Beginning Funds Available*	(3,472,725)	6,976,927	6,976,927	6,472,485
Ending Funds Available	6,976,927	6,670,077	6,472,485	5,731,930

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 15 Beginning Funds Available listed above may not match the amount cited in the FY 16 Adopted Budget Book.

Fleet Services Fund Summary

Purpose:

The Fleet Services Fund is used to account for the City's purchase, maintenance, fueling and replacement of all fleet vehicles and equipment, except those owned by the Water and Harbor Departments.

Assumptions for Major Resources:

The major sources of revenue for this fund include charges to user departments for vehicle maintenance, operations, and equipment capital replacement charges, which account for approximately 96 percent of revenues. Fleet charges are generated from City departments that utilize vehicles and equipment acquired and maintained by the Fleet Services Bureau. These charges include such items as vehicle lease payments, capital replacement, preventive maintenance, repairs, parts, fueling and motor pool charges.

	Actual FY 15	Adopted FY 16	Adjusted FY 16	Adopted FY 17
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	981,215	1,341,679	1,341,679	1,341,679
Revenues From Other Agencies	-	-	1,445,400	-
Charges For Services	174,338	237,694	237,694	168,951
Other Revenues	1,392,910	683,902	683,902	711,902
Interfund Services-Charges	31,701,493	33,629,698	33,629,698	35,508,309
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	3,823,319	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
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Total Resources/Sources	38,073,275	35,892,973	37,338,373	37,730,841
Uses:				
Expenditures:				
Salaries, Wages and Benefits	7,789,252	9,006,416	9,006,416	9,542,908
Materials, Supplies and Services	15,019,068	12,865,341	17,700,956	13,718,136
Internal Support	815,260	936,237	936,237	937,327
Capital Purchases	3,851,661	19,628,899	27,635,378	32,931,402
Debt Service	1,442,482	1,552,077	1,552,077	925,707
Transfers Between Funds	1,416,861	1,221,821	1,221,821	1,220,723
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	30,334,584	45,210,791	58,052,885	59,276,203
Net Increase/(Decrease) in Funds Avail.	7,738,691	(9,317,818)	(20,714,512)	(21,545,362)
Beginning Funds Available*	40,152,509	47,891,200	47,891,200	27,176,688
Ending Funds Available	47,891,200	38,573,382	27,176,688	5,631,326

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 15 Beginning Funds Available listed above may not match the amount cited in the FY 16 Adopted Budget Book.

Insurance Fund Summary

Purpose:

The Insurance Fund was created to finance and account for all risk management-related activities citywide. Its two main subfunds (Workers' Compensation and General Liability) provide funding for the majority of the City's insurance activities.

Assumptions for Major Resources:

The three major revenue sources in this fund are: charges collected from departments based on allocation of risk management costs; reimbursements and/or refunds received on claims expense or other expenditures; and annual interest earned on the fund balance.

	Actual FY 15	Adopted FY 16	Adjusted FY 16	Adopted FY 17
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	239,260	92,000	92,000	80,000
Revenues From Other Agencies	(5,390)	-	-	-
Charges For Services	17,314	10,000	10,000	10,000
Other Revenues	2,595,098	866,000	963,550	866,000
Interfund Services-Charges	46,223,082	48,315,048	48,315,048	47,199,895
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	390,176	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	49,459,540	49,283,048	49,380,598	48,155,895
Uses:				
Expenditures:				
Salaries, Wages and Benefits	11,594,207	13,007,122	13,007,122	13,345,474
Materials, Supplies and Services	21,759,746	27,656,952	27,672,271	27,654,759
Internal Support	1,396,950	1,714,816	1,714,816	1,586,473
Capital Purchases	14,565	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	1,012,492	23,833	121,382	23,833
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	35,777,959	42,402,722	42,515,592	42,610,539
Net Increase/(Decrease) in Funds Avail.	13,681,581	6,880,326	6,865,006	5,545,356
Beginning Funds Available*	14,187,686	27,869,266	27,869,266	34,734,273
Ending Funds Available	27,869,266	34,749,592	34,734,273	40,279,629
Ending Funds Available (Full Accrual)**	(116,144,355)			

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 15 Beginning Funds Available listed above may not match the amount cited in the FY 16 Adopted Budget Book.

**Note: Ending Funds Available (Full Accrual) takes into account unfunded liabilities for incidents or losses that have occurred but have not been paid for by the city. This includes future costs for workers compensation and general liability claims.

Employee Benefits Fund Summary

Purpose:

The Employee Benefits Fund was created to finance and account for employee paid time off (sick leave, vacation, holiday, etc.) and fringe benefits, such as retirement, pension obligation bond debt payments, health insurance, dental insurance, Social Security and Medicare.

Assumptions for Major Resources:

The two major revenue sources in this fund are charges to departments based on allocation of employee benefits costs and administration of payroll costs, and annual interest earned on the fund balance.

	Actual FY 15	Adopted FY 16	Adjusted FY 16	Adopted FY 17
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	324,920	41,000	41,000	41,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	10,567	-	-	-
Other Revenues	1,453,099	274,000	396,475	388,600
Interfund Services-Charges	208,810,360	247,033,843	247,033,843	266,750,787
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	14,354,975	-	-	-
Release of Reservations	-	350,000	350,000	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	224,953,921	247,698,843	247,821,318	267,180,387
Uses:				
Expenditures:				
Salaries, Wages and Benefits	195,948,297	238,327,294	238,327,294	257,970,651
Materials, Supplies and Services	647,611	1,193,600	1,666,075	1,197,155
Internal Support	1,643,739	1,624,244	1,624,244	1,701,379
Capital Purchases	-	-	-	-
Debt Service	7,120,439	7,122,955	7,122,955	7,122,955
Transfers Between Funds	1,441,895	642,230	642,230	-
Addition to Reservations	11,712,152	254,844	254,844	-
Total Expenditures/Uses	218,514,132	249,165,168	249,637,643	267,992,141
Net Increase/(Decrease) in Funds Avail.	6,439,789	(1,466,325)	(1,816,325)	(811,754)
Beginning Funds Available*	39,046,844	45,486,633	45,486,633	43,670,308
Ending Funds Available	45,486,633	44,020,308	43,670,308	42,858,554
Ending Funds Available (Full Accrual)**	(242,018,229)			

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 15 Beginning Funds Available listed above may not match the amount cited in the FY 16 Adopted Budget Book.

**Note: Ending Funds Available (Full Accrual) takes into account unfunded liabilities for services received but not paid for by the city. This includes accrued sick leave and retiree health insurance subsidy.

